

BROADSTONE FOOTBALL CLUB

England & Wales · Charity number 1169749

Details

Status Registered

Legal form CIO

Registered 2016-10-18

Register [View on the Charity Commission register](#)

Contact

Address Bayside Business Centre
48 Willis Way
Poole
Dorset
BH15 3TB

Phone 07483860641

Email bfcchairman@gmail.com

Website <http://www.broadstonefootballclub.co.uk/>

Activities

Objects: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF ASSOCIATIONAL FOOTBALL (FACILITIES MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING FOOTBALL ACTIVITIES). TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF PEOPLE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Broadstone Football Club offers football activities to both boys and girls from U5s through to U18s. The senior section of the club is comprised of a men's team. All activities of Broadstone Football Club are coordinated from Broadstone Recreation Ground, also known as Plainfield Farm, Lower Blandford Road, Broadstone.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£75,678	£66,876	-	-
2024-05-31	£68,385	£59,034	-	-
2023-05-31	£53,913	£50,600	-	-
2022-05-31	£57,319	£79,211	-	-
2021-05-31	£25,474	£31,746	-	-

Trustees

Name	Role	Appointed
Anthony Stuart Clarke		2024-01-09
David Bright		2022-07-20
Jake Daniels		2023-07-19

BROADSTONE FOOTBALL CLUB

England & Wales - Charity number 1169749

Accounts

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2025**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone Football Club

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2-7
Independent Examiners' Report	8
Statement of Financial Activities	9
Statement of Assets and Liabilities	10
Notes to the accounts	11-14

Broadstone Football Club

Reference and Administrative Details

Governing Instrument Club Constitution

Charity Registration Number 1169749

Trustees at the date of this report
Mr D Bright
Mr J Daniels
Mr A Clarke

Principal Address
Plainfield Farm
Lower Blandford Rd
Broadstone
Dorset
BH18 8NZ

Bankers
Barclays Bank
2-6 High Street
Salisbury
SP1 2NP

Independent Examiner
Craig Dunn FCCA
Newton Magnus
Chartered Certified Accountants & Registered Auditors
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone Football Club

Trustees' Report

The Trustees present their report and accounts for the year ended 31 May 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

Broadstone Football Club ("the Charity") is a Charitable Incorporated Organisation (CIO), number 1169749, governed by the Club Constitution established on 18 October 2016. The principal address of the charity is Plainfield Farm, Lower Blandford Road, Broadstone, Dorset, BH18 8NZ.

Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr D. Bright
Mr J Daniels
Mr A Clarke

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

The Charity has the following policies in place, which are reviewed and updated on a regular basis:

- Club welfare and safeguarding children policy
- Training policy
- Equality policy
- Internet, media and communication policy
- COVID 19 policy

The management and control of the Charity shall be by the General Committee which consists of the Chairman, Club Secretary, two Treasurers, Club Welfare Officer, and nine General Committee Members.

The committee members during the year were as follows:

Chairman	Mike Smith
Club Secretary	Aaron Watson
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Chris Ayres
Kit Officer	Mark Spickett
Kit Officer	Scott Johnson
Committee Member	Richard Jeffery
Committee Member	Luretta Sharkey
Committee Member	Sarah Smith
Committee Member	Giles Harper
Committee Member	Jake Daniels
Committee Member	Mark Portelli
Committee Member	Anne-Marie Lawrence

The committee meet each month to discuss the day-to-day short-term activities and running of the Charity through the medium-term plans and events to the longer-term objectives. This includes, but is not limited to, the following:

- Control, review and maintenance of essential equipment to ensure training sessions are appropriately equipped and can be completed with safety being the highest priority.
- The raising of funds and administration of the finances within the Charity.
- The insurance of persons, property and equipment.
- Support the coaching team; all of whom are volunteers who give their time freely.
- Planning annual events including family fun days, mini-soccer tournaments and quiz nights to generate funds to help support the continuing existence of the Charity.
- Support wider events and activities to promote the Charity within the local community.

Risk Management

The Charity has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss; these include having two signatories on cheque payments and appropriate comprehensive player insurance policies to ensure that insurable risks are covered.

The Charity has a debit card for use when convenient which is held by the Club Treasurer and any transactions are immediately reported and fully supported by receipts. Banking activity is monitored regularly by the two treasurers and any unidentified transactions are reported immediately to the committee. These are escalated to the bank should the committee be unable to identify the source of the transaction.

Objectives and Activities

The objects of the Charity are:

- To promote community participation in healthy recreation by the provision of facilities for the playing of Association Football (facilities is defined as Land and buildings, equipment and organising football activities); and,
- To provide or assist in the provision of facilities in the interests of social welfare for sport, recreation or other leisure time occupation of people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

Public Benefit

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

Achievements and Performance

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and teams from the previous season progressed into the next age group up. The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

The 2024/25 season was another successful season with several teams being rewarded for their efforts by way of collecting silverware for success in both league and cup competitions. Whilst winning football matches is a measure of success, it is not the only measure that Broadstone Football Club focuses on. Playing the game in the right spirit, showing respect for all parties involved and demonstrating good sporting behaviour are also areas that all teams within the club are encouraged to portray.

The Mini Soccer tournament was a fantastic success again this year, which attracted teams from far and wide across the south of the country and showcased Broadstone Football Club to be one of the leading clubs in Dorset. The 2026 event promises to be even bigger with more teams keen to travel from surrounding counties, having heard positive things about previous tournaments.

Financial Review

During the year, total income was recorded as £75,678 (2024: £68,385), against which expenditure of £66,877 (2024: £59,034) was incurred, resulting in a net income of £8,802 (2024: £9,351).

The club continued to record a net income in the current year which supports the sustainable operating model of the club. Whilst the charity is not operating to make significant net income, it recognises that kit and equipment need replacing from time to time and therefore having funds available for this purpose is essential to ensure the charity can continue into the future.

The income for the current year was in keeping with the prior year and the main drivers continued to be registration fees and weekly match fees. Overall match fees increased slightly from the previous season, whereas registration fees were slightly reduced but collectively they were up by just over £1,000 which helped to ensure increased costs incurred for pitches and training facilities were able to be met without adversely affecting the charity's financial reserves.

Sponsorship was consistent with the prior year at £10,634 (2024: £9,247) as businesses continued to see the benefits of being associated with grassroots football activities. This was also a sign that businesses seem to be recovering from the recent challenges with rising costs which is good news for both the charity and also the local community in which the charity operates.

Moving forwards, we will continue to engage with local businesses to offer the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

Expenditure in the current year increased compared to the previous year but remained less than total income for the year. The main drivers of expenditure continued to be match related costs including pitch and referee fees. However, as many of the referees are either current or former players of Broadstone Football Club, this is helping to ensure local teenagers are continuing their association with the club in other areas of the game. The club will continue to support the recruitment and training of new referees to ensure matches are appropriately officiated by qualified individuals in future seasons.

In addition, training kit and equipment as well as the charges for hiring of facilities away from Broadstone Recreation Ground were significant items of expenditure in the year, although these were offset by sponsorship and contributions from members towards these costs.

Reserves Policy

Total Reserves at the year-end were £30,040, increased from £21,239 at 31 May 2024. The Trustees deem the level of reserves sufficient to maintain charitable activities with continued growth for the financial year. This upward trend in the reserves is the focus of a longer term objective to restore reserves to historic levels, however still being able to offer grassroots football at an affordable price and cheaper than many local alternative clubs.

The Trustees aim to maintain a working balance within the current accounts of the club. Any excess funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £37,039 (2024: £29,886).

An initiative by the local authority (BCP Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement remains under negotiation. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives. However, several additional improvements to the facility will be necessary ahead of the agreement to the asset transfer, which will not be covered by the Charity, but grants from the Football Foundation and Football Association may be available to help with the costs. This is something that will be explored by the management committee as part of this initiative.

Plans for Future Periods

The Trustees and management committee are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to provide opportunities for all children from under 5s through to under 18s in the youth section and grow the girls section of the club, which was re-established ahead of the 2025/26 season with the U13 Panthers team. The 2024/25 season saw the open age, adult team gain promotion for the second successive season and will play in Dorset League division 3 for the 2025/26 season. This offered the opportunity for a number of players previously associated with the club to return and also offer the natural pathway for the under 18s players to progress from youth football into the open age game.

The Trustees and Management Committee continue to believe that providing football activities to the members of Broadstone Football Club has positive effects of exercise on both physical and mental wellbeing and these are widely documented.

With a growing membership, the Trustees appreciate the continued efforts of everybody connected with the club, particularly the coaches who give their time freely and also those that volunteer at the fundraising events held each year.

Trustees' Responsibilities in Relation to the Accounts

Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

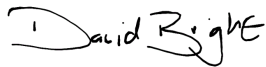
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on

6/3/2026

and signed on its behalf by:



.....
(Trustee)

David Bright



.....
(Trustee)

Jake Daniels

Broadstone Football Club

Financial Statements Year Ended 31 May 2025

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2025, which are set out on pages 9 to 10.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 11 March 2026



C Dunn FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2025

	Note	Unrestricted Funds £	2025 £	2024 £
Incoming resources	4			
Donations and legacies		13,868	13,868	12,384
Charitable activities		42,207	42,207	41,294
Other trading activities		19,494	19,494	14,554
Investments		109	109	153
Total		75,678	75,678	68,385
Resources expended	5			
Raising funds		14,687	14,687	12,301
Charitable activities		52,190	52,189	46,733
Total		66,877	66,876	59,034
Net Income		8,801	8,802	9,351
Reconciliation of funds:				
Total funds brought forward		21,239	21,239	11,888
Total funds carried forward		30,040	30,040	21,239

Broadstone Football Club

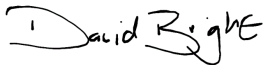
**Statement of Assets and Liabilities
as at 31 May 2025**

	Note	Unrestricted Funds £	2025 £	2024 £
Current Assets				
Cash at bank and in hand	6	37,039	37,039	29,886
Prepaid Expenses				
Debtor	7	826	826	416
Stock	7	2,250	2,250	1,100
		40,115	40,115	31,402
Liabilities				
Creditors: amounts falling due within one year				
	8	10,015	10,015	10,163
		30,100	30,100	21,239
Net Assets				
Restricted Funds		-	-	-
Unrestricted Funds	9	30,040	30,040	21,239
		30,040	30,040	21,239
Total charity funds				

6/3/2026

Approved by the Trustees on:

And signed on its behalf by:





.....
(Trustee)

.....
(Trustee)

David Bright

Jake Daniels

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2025

1: Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the current FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SOFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

c. Expenditure recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2. Related party transactions and trustees remuneration

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2024: £0). The honorarium payable to the secretary for the year ended 31st May 2025 amounted to a total of £1,850.

3. Funds structure

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2025****4. Analysis of income**

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Donations and Legacies:			
Donations and kit sponsorship	10,634	10,634	9,247
Grant income	-	-	-
Fund raising events	3,234	3,234	3,137
Total	13,868	13,868	12,384
Charitable activities:			
Match fees	16,594	16,594	15,038
Registration fees	18,365	18,365	18,903
Fines income	1,798	1,798	1,758
Sundry income	5,450	5,450	5,595
Total	42,207	42,207	41,294
Other trading activities:			
Mini Soccer Tournament	11,987	11,987	7,458
Tea bar income	7,507	7,507	7,096
Total	19,494	19,494	14,554
Investments:			
Interest income	109	109	153
Total Income	75,678	75,678	68,385

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2025****5. Analysis of expenditure**

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social events	4,931	4,931	2,938
Tea bar costs	2,697	2,697	3,533
Mini Soccer Tournament	7,059	7,059	5,830
Total	14,687	14,687	12,301
Charitable activities:			
Pitch hire	8,377	8,377	8,426
Training facilities hire	8,900	8,900	7,711
Kit and equipment	19,158	19,157	13,255
Insurance/League registrations	4,658	4,658	3,309
Match fees and expenses	4,926	4,926	4,938
Fines	861	861	2,089
Sundry expenses	808	808	1,253
Postage and administration	2,492	2,492	3,082
Coaching and courses	950	950	2,120
CRB applications	280	280	70
Accountancy Costs	780	780	480
Total	52,190	52,189	38,167
Total expenditure	66,877	66,876	59,034

6. Cash at bank and in hand

	2025	2024
	£	£
Barclays current account	5,876	18,635
Barclays deposit account	29,948	9,840
Barclays U5/U6s account	-	11
Barclays Men's account	1,215	1,400
	37039	29,886

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2025**

7. Prepaid expenses, debtors and stock	2025	2024
	£	£
Stock – Tea Bar and Training Kit	2,250	1,100
Debtors – Men’s team player registration fees	826	416
8. Creditors: amounts falling due within one year	2025	2024
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	6,650	6,043
Accountancy fees accrual	660	480
Secretary Honorarium	1,850	1,375
End of Season Celebration – Men’s team	850	600
Rossmore Training Facility accrual	-	1,600
BFC 100 Club – Charity Donation	65	65
	<hr/>	<hr/>
	10,075	10,163
	<hr/> <hr/>	<hr/> <hr/>
9. Unrestricted funds	2025	2024
	£	£
Opening balance	21,239	11,888
Income	75,678	68,385
Expenditure	(66,876)	(59,034)
	<hr/>	<hr/>
Closing balance	30,041	21,239
	<hr/> <hr/>	<hr/> <hr/>
10. Independent examiners remuneration	2025	2024
	£	£
Examination Fees	660	480

BROADSTONE FOOTBALL CLUB

England & Wales - Charity number 1169749

Accounts

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2024**

**NEWTON MAGNUS
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	Page
Reference and Administrative Details	1
Trustees' Report	2-6
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Trustees at the date of this report	Mr D Bright Mr J Daniels Mr A Clarke
Principal Address	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
Bankers	Barclays Bank 2-6 High Street Salisbury SP1 2NP
Independent Examiner	Craig Dunn FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

Broadstone Football Club

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Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr C. Ayres (resigned 19th July 2023)
Mr D. Bright
Mr M. Galton (resigned 9th January 2024)
Mr W. Hawes (resigned 9th January 2024)
Mr J Daniels (appointed 19th July 2023)
Mr A Clarke (appointed 9th January 2024)

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

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The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

Public Benefit

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

Achievements and Performance

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and all teams from the previous season progressed into the next age group up.

The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

The 2023/24 season was another successful season with several teams being rewarded for their efforts by achieving promotion to a higher division for the 2024/25 season as well as reaching the latter stages of the league and County cup competitions. The Mini Soccer tournament was a fantastic success again this year, which attracted teams from far and wide across the county and showcased Broadstone Football Club to be one of the leading clubs in Dorset. The 2024 event promises to be even bigger with teams from Wales entering thereby demonstrating news of the success of the event reaching beyond the county boundaries.

Financial Review

During the year, total income was recorded as £68,385 (2023: £53,913), against which expenditure of £59,034 (2023: £50,600) was incurred, resulting in a net income of £9,351 (2023: £3,313).

The club continued to record a net income in the current year which supports the sustainable operating model of the club. Whilst the charity is not operating to make significant net income, it recognises that kit and equipment need replacing from time to time and therefore having funds available for this purpose is essential to ensure the charity can continue into the future.

The income for the current year was in keeping with the prior year and the main drivers continued to be registration fees and weekly match fees. Both were increased slightly from the previous season to ensure increased costs incurred for pitches and training facilities are able to be met without adversely affecting the charity's financial reserves.

Sponsorship returned to levels seen pre-Covid as businesses seem to be recovering from the recent challenges with rising costs which is good news for both the charity and also the local community in which the charity operates. Moving forwards, we will continue to engage with local businesses to offer the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

Expenditure in the current year was more in keeping with pre-COVID levels and less than total income for the year. The main drivers of expenditure continued to be match related costs including pitch and referee fees. In addition, training kit and equipment as well as the charges for hiring of facilities away from Broadstone Recreation Ground were significant items of expenditure in the year, although these were offset by sponsorship and contributions from members towards these costs.

Reserves Policy

Total Reserves at the year-end were £21,239, increased from £11,888 at 31 May 2023. The Trustees deem the level of reserves sufficient to maintain charitable activities with continued growth for the financial year. This upward trend in the reserves is the focus of a longer-term objective to restore reserves to historic levels, however still being able to offer grassroots football at an affordable price and cheaper than many local alternative clubs.

The Trustees aim to maintain a working balance within the current accounts of the club. Any excess funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £29,886 (2023: £16,650).

An initiative by the local authority (BCP Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement remains under negotiation. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives. However, several additional improvements to the facility will be necessary ahead of the agreement to the asset transfer, which will not be covered by the

Charity, but grants from the Football Foundation and Football Association may be available to help with the costs. This is something that will be explored by the management committee as part of this initiative.

Plans for Future Periods

The Trustees and management committee are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to provide opportunities for all children from under 5s through to under 18s in the youth section and, in due course, re-establish the girls section in the club which disbanded after the 2022/23 season. The 2023/24 season saw the encouraging sign of open age, adult football return to the club, and the team successfully gaining promotion to play in Dorset League division 4 for the 2024/25 season. This offered the opportunity for a number of players previously associated with the club to return and also offer the natural pathway for the under 18s players to progress from youth football into the open age game.

The Trustees and Management Committee continue to believe that providing football activities to the members of Broadstone Football Club has positive effects of exercise on both physical and mental wellbeing and these are widely documented.

With a growing membership, the Trustees appreciate the continued efforts of everybody connected with the club, particularly the coaches who give their time freely and also those that volunteer at the fundraising events held each year.

Trustees' Responsibilities in Relation to the Accounts

Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 21-3-2025 and signed on its behalf by:



.....
(Trustee)
David Bright



.....
(Trustee)
Jake Daniels

Broadstone Football Club

Financial Statements Year Ended 31 May 2024

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2024, which are set out on pages 8 to 9.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 21-3-2025

C Dunn FCCA 
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2024

	Note	Unrestricted Funds £	2024 £	2023 £
Incoming resources	4			
Donations and legacies		12,384	12,384	7,850
Charitable activities		41,294	41,294	35,213
Other trading activities		14,554	14,554	10,835
Investments		153	153	15
Total		68,385	68,385	53,913
Resources expended	5			
Raising funds		12,301	12,301	12,433
Charitable activities		46,733	46,733	38,167
Total		59,034	59,034	50,600
Net Income		9,351	9,351	3,313
Reconciliation of funds:				
Total funds brought forward		11,888	11,888	8,575
Total funds carried forward		21,239	21,239	11,888

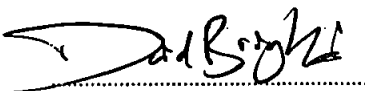
Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2024**

	Note	Unrestricted Funds £	2024 £	2023 £
Current Assets				
Cash at bank and in hand	6	29,886	29,886	16,650
Prepaid Expenses				
Debtor	7	416	416	-
Stock	7	1,100	1,100	1,750
		<u>31,402</u>	<u>31,402</u>	<u>18,400</u>
Liabilities				
Creditors: amounts falling due within one year				
	8	10,163	10,163	6,512
Net Assets		<u>21,239</u>	<u>21,239</u>	<u>11,888</u>
Restricted Funds		-	-	-
Unrestricted Funds	9	21,239	21,239	11,888
Total charity funds		<u>21,239</u>	<u>21,239</u>	<u>11,888</u>

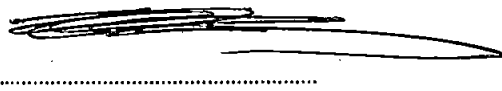
Approved by the Trustees on: 21/03/2025

And signed on its behalf by:



(Trustee)

David Bright



(Trustee)

Jake Daniels

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2024

Notes to the accounts

For the year ended 31 May 2024

1: Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the current FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SoFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

c. Expenditure recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2. Related party transactions and trustees remuneration

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2023: £0). The honorarium payable to the secretary for the year ended 31st May 2024 amounted to a total of £1,375.

3. Funds structure

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2024

4. Analysis of income

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Donations and Legacies:			
Donations and kit sponsorship	9,247	9,247	3,804
Grant income	-	-	-
Fund raising events	3,137	3,137	4,046
Total	12,384	12,384	7,850
Charitable activities:			
Match fees	15,038	15,038	12,044
Registration fees	18,903	18,903	17,196
Fines income	1,758	1,758	440
Sundry income	5,595	5,595	5,533
Total	41,294	41,294	35,213
Other trading activities:			
Mini Soccer Tournament	7,458	7,458	4,782
Tea bar income	7,096	7,096	6,053
Total	14,554	14,554	10,835
Investments:			
Interest income	153	153	15
Total Income	68,385	68,385	53,913

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2024

5. Analysis of expenditure

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social events	2,938	2,938	4,875
Tea bar costs	3,533	3,533	3,370
Mini Soccer Tournament	5,830	5,830	4,038
Donations	-	-	150
Total	12,301	12,301	12,433
Charitable activities:			
Pitch hire	8,426	8,426	8,150
Training facilities hire	7,711	7,711	6,030
Kit and equipment	13,255	13,255	10,753
Insurance/League registrations	3,309	3,309	3,043
Match fees and expenses	4,938	4,938	4,390
Fines	2,089	2,089	496
Sundry expenses	1,253	1,253	340
Postage and administration	3,082	3,082	2,937
Coaching and courses	2,120	2,120	1,408
CRB applications	70	70	140
Independent examination fees	480	480	480
Total	46,733	46,733	38,167
Total expenditure	59,034	59,034	50,600

6. Cash at bank and in hand

	2024	2023
	£	£
Barclays current account	18,635	6,797
Barclays deposit account	9,840	9,687
Barclays U5/U6s account	11	166
Barclays Men's account	1,400	-
	29,886	16,650

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2024****7. Prepaid expenses, debtors and stock**

	2024	2023
	£	£
Stock – Tea Bar and Training Kit	1,100	1,750
Debtors – Men’s team player registration fees	416	-

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	6,043	3,807
Accountancy fees accrual	480	480
Secretary Honorarium	1,375	2,160
End of Season Celebration – Men’s team	600	-
Rossmore Training Facility accrual	1,600	-
BFC 100 Club – Charity Donation	65	65
	10,163	6,512

9. Unrestricted funds

	2024	2023
	£	£
Opening balance	11,888	8,575
Income	68,385	53,913
Expenditure	(59,034)	(50,600)
Closing balance	21,239	11,888

10. Independent examiners remuneration

	2024	2023
	£	£
Examination Fees	480	480

Our Ref: CD/NJM/B5985

Newton Magnus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

20 March 2025

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 May 2024, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, in accordance with the applicable financial reporting framework.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework *[FRS 102 and the FRS 102 Charity SORP]*.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 May 2024.

2. We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your independent examination.
3. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework *[FRS 102 and the FRS 102 Charity SORP]*.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transaction with related parties other than honoraria payments.

7. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulation which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design, implementation and maintenance on internal controls to prevent and detect fraud.

There have been no deficiencies in internal control of which we are aware.

12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by any trustees, former trustees, analysts, employees, former employees, regulators or others.
13. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion,

we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

14. We confirm that we are not aware of any matters of material significance that should be reported to regulators.

15. We confirm that all grants, donations and other income, are unrestricted funds and are non refundable.

Yours sincerely

Signed on behalf of the board of trustees of Broadstone Football Club

Neil Johnstone 

Date..... 21/3/2025

BROADSTONE FOOTBALL CLUB

England & Wales - Charity number 1169749

Accounts

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2023**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone Football Club

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2-6
Independent Examiners' Report	7
Statement of Financial Activities	8
Statement of Assets and Liabilities	9
Notes to the accounts	10-13

Broadstone Football Club

Reference and Administrative Details

Governing Instrument	Club Constitution
Charity Registration Number	1169749
Trustees at the date of this report	Mr D Bright Mr J Daniels (appointed 19 th July 2023) Mr A Clarke (appointed 9 th January 2024)
Principal Address	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
Bankers	Barclays Bank 2-6 High Street Salisbury SP1 2NP
Independent Examiner	Craig Dunn FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

Trustees' Report

The Trustees present their report and accounts for the year ended 31 May 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

Broadstone Football Club ("the Charity") is a Charitable Incorporated Organisation (CIO), number 1169749, governed by the Club Constitution established on 18 October 2016. The principal address of the charity is Plainfield Farm, Lower Blandford Road, Broadstone, Dorset, BH18 8NZ.

Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr C. Ayres (resigned 19th July 2023)
Mr D. Bright
Mr M. Galton (resigned 9th January 2024)
Mr W. Hawes (resigned 9th January 2024)

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

The Charity has the following policies in place, which are reviewed and updated on a regular basis:

- Club welfare and safeguarding children policy
- Training policy
- Equality policy
- Internet, media and communication policy
- COVID 19 policy

The management and control of the Charity shall be by the General Committee which consists of the Chairman, Club Secretary, two Treasurers, Club Welfare Officer, and eight General Committee Members.

The committee members during the year were as follows:

Chairman	Scott Tait
Club Secretary	Adam Farmer
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Jo Farmer
Kit Officer	Andy Holland
Kit Officer	Scott Johnson
Committee Member	Jimmy Rowley
Committee Member	Wayne Hole
Committee Member	Chris Ayres
Committee Member	Mark Portelli
Committee Member	Sam Hawes
Committee Member	Rich Jeffery

The committee meet each month to discuss the day-to-day short-term activities and running of the Charity through the medium-term plans and events to the longer-term objectives. This includes, but is not limited to, the following:

- Control, review and maintenance of essential equipment to ensure training sessions are appropriately equipped and can be completed with safety being the highest priority.
- The raising of funds and administration of the finances within the Charity.
- The insurance of persons, property and equipment.
- Support the coaching team; all of whom are volunteers who give their time freely.
- Planning annual events including family fun days, mini-soccer tournaments and quiz nights to generate funds to help support the continuing existence of the Charity.
- Support wider events and activities to promote the Charity within the local community.

Risk Management

The Charity has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss; these include having two signatories on cheque payments and appropriate comprehensive player insurance policies to ensure that insurable risks are covered.

The Charity has a debit card for use when convenient which is held by the Club Treasurer and any transactions are immediately reported and fully supported by receipts. Banking activity is monitored regularly by the two treasurers and any unidentified transactions are reported immediately to the committee. These are escalated to the bank should the committee be unable to identify the source of the transaction.

Objectives and Activities

The objects of the Charity are:

- To promote community participation in healthy recreation by the provision of facilities for the playing of Association Football (facilities is defined as Land and buildings, equipment and organising football activities); and,
- To provide or assist in the provision of facilities in the interests of social welfare for sport, recreation or other leisure time occupation of people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

Public Benefit

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

Achievements and Performance

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and all teams from the previous season progressed into the next age group up.

The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

The 2022/23 season was another successful season, with the interruptions caused by the COVID pandemic firmly behind us. The Mini Soccer tournament was a fantastic event, which attracted teams from far and wide across the county and showcased Broadstone Football Club to be one of the leading clubs in Dorset.

Financial Review

During the year, total income was recorded as £53,913 (2022: £57,319), against which expenditure of £50,600 (2022: £78,711) was incurred, resulting in a net income of £3,313 (2022: net expenditure £21,392).

The club returned to making a small net income in the current year which supports the sustainable operating model of the club. The net expenditure result for 2022 was due to the refurbishment costs of the main communal room in the pavilion and essentially presented as a significant one-time activity, not expected to be repeated in the near future.

The income for the current year was in keeping with the prior year and the main drivers continued to be registration fees and weekly match fees. Sponsorship remains lower than in previous years, presumably due to local businesses not being in a position to offer as much as they concentrate their efforts on ensuring their own businesses are able to continue trading. Moving forwards we will continue to engage with local businesses to offer the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

Expenditure in the current year was more in keeping with pre-COVID levels and less than total income for the year. The main drivers of expenditure continued to be match related costs including pitch and referee fees. In addition, training kit and equipment as well as the charges for hiring of facilities away from Broadstone Recreation Ground were significant items of expenditure in the year, although these were offset by sponsorship and contributions from members towards these costs.

Reserves Policy

Total Reserves at the year-end were £11,888, increased from £8,575 at 31 May 2022. The Trustees deem the level of reserves sufficient to maintain charitable activities with the return to net surplus for the financial year following two years of net deficit. To help this upward trend in the reserves, the Committee agreed to small increase the signing on fees for the 2023/24 season, however still being able to offer grassroots football at an affordable price and cheaper than many local alternative clubs. The desire to increase the reserves was seen as a longer term objective so will be several years before historic levels are restored.

The Trustees aim to maintain a working balance within the current accounts of the club. Any excess funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £16,650 (2022: £11,850).

An initiative by the local authority (BCP Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement remain under negotiation. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives. However, several additional improvements to the facility will be necessary ahead of the agreement to the asset transfer, which will not be covered by the Charity.

Plans for Future Periods

The Trustees and management committee are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to provide opportunities for all children from under 5s through to under 18s in the youth section and, in due course, re-establish the girls section in the club which disbanded after the 2022/23 season. The 2023/24 season saw the encouraging sign of open age, adult football return to the club, as Silvercross FC were integrated and rebranded to become Broadstone Football Club, competing in the Dorset League. This offered the opportunity for a number of players previously associated with the club to return. It is hoped that

this will develop organically as the older age groups within the club come to a natural end of their youth football journey and progress into adult football.

The Trustees and Management Committee continue to believe that providing football activities to the members of Broadstone Football Club has positive effects of exercise on both physical and mental wellbeing and these are widely documented.

With a growing membership, the Trustees appreciate the continued efforts of everybody connected with the club, particularly the coaches who give their time freely and also those that volunteer at the fundraising events held each year.

Trustees' Responsibilities in Relation to the Accounts

Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 27-3-2024 and signed on its behalf by:



(Trustee)
David Bright



(Trustee)
Jake Daniels

Broadstone Football Club

Financial Statements Year Ended 31 May 2023

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2023, which are set out on pages 8 to 9.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 27-3-2024

C Dunn FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2023

	Note	Unrestricted Funds £	2023 £	2022 £
Incoming resources	4			
Donations and legacies		7,850	7,850	12,562
Charitable activities		35,213	35,213	36,523
Other trading activities		10,835	10,835	8,231
Investments		15	15	3
Total		<u>53,913</u>	<u>53,913</u>	<u>57,319</u>
Resources expended	5			
Raising funds		12,433	12,433	10,197
Charitable activities		38,167	38,167	68,514
Total		<u>50,600</u>	<u>50,600</u>	<u>78,711</u>
Net Income		<u>3,313</u>	<u>3,313</u>	<u>- 21,392</u>
Reconciliation of funds:				
Total funds brought forward		8,575	8,575	29,967
Total funds carried forward		<u>11,888</u>	<u>11,888</u>	<u>8,575</u>

Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2023**

	Note	Unrestricted Funds £	2023 £	2022 £
Current Assets				
Cash at bank and in hand	6	16,650	16,650	11,850
Prepaid Expenses				
Debtor				
Stock	7	1,750	1,750	4,275
		<u>18,400</u>	<u>18,400</u>	<u>16,125</u>
Liabilities				
Creditors: amounts falling due within one year				
	8	6,512	6,512	7,550
		<u>11,888</u>	<u>11,888</u>	<u>8,575</u>
Net Assets				
Restricted Funds		-		
Unrestricted Funds	9	11,888	11,888	8,575
		<u>11,888</u>	<u>11,888</u>	<u>8,575</u>
Total charity funds				
		<u>11,888</u>	<u>11,888</u>	<u>8,575</u>

Approved by the Trustees on: 27.3.2024

And signed on its behalf by:



(Trustee)

David Bright



(Trustee)

Jake Daniels

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2023

1: Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SoFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

c. Expenditure recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2. Related party transactions and trustees remuneration

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2022: £0). The honorarium payable to the secretary for the year ended 31st May 2023 amounted to a total of £2,160.

3. Funds structure

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

4. Analysis of income

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Donations and Legacies:			
Donations and kit sponsorship	3,804	3,804	6,092
Grant income	-	-	-
Fund raising events	4,046	4,046	6,470
Total	7,850	7,850	12,562
Charitable activities:			
Match fees	12,044	12,044	15,685
Registration fees	17,196	17,196	17,478
Fines income	440	440	1,042
Sundry income	5,533	5,533	2,318
Total	35,213	35,213	36,523
Other trading activities:			
Mini Soccer Tournament	4,782	4,782	3,412
Tea bar income	6,053	6,053	4,819
Total	10,835	10,835	8,231
Investments:			
Interest income	15	15	3
Total Income	53,913	53,913	57,319

5. Analysis of expenditure

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social	4,875	4,875	5,008
Tea bar costs	3,370	3,370	2,800
Mini Soccer Tournament	4,038	4,038	2,389
Donations	150	150	-
Total	12,433	12,433	10,197
Charitable activities:			
Pitch hire	8,150	8,150	11,348
Training facilities hire	9,980	9,980	13,750
Kit and equipment	6,803	6,803	13,333
Insurance/League registrations	3,043	3,043	3,296
Match fees and expenses	4,390	4,390	4,678
Fines	496	496	1,330
Sundry expenses	340	340	17,225
Postage and administration	2,937	2,937	2,474
Coaching and courses	1,408	1,408	470
CRB applications	140	140	130
Accountancy Costs	480	480	480
Total	38,167	38,167	68,514
Total expenditure	50,600	50,600	78,711

6. Cash at bank and in hand

	2023	2022
	£	£
Barclays current account	6,797	1,297
Barclays deposit account	9,687	9,672
Barclays senior account	166	678
Barclays 100 Club Account	-	203
	<u>16,650</u>	<u>11,850</u>

7. Prepaid expenses, debtors and stock

	2023	2022
	£	£
Stock – Tea Bar and Training Kit	1,750	4,275

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	3,807	4,107
Accountancy fees accrual	480	480
Secretary Honorarium	2,160	2,260
Sponsorship refund (Mens' Team)	-	500
BFC 100 Club – Charity Donations/May Winner	65	203

9. Unrestricted funds

	2023	2022
	£	£
Opening balance	8,575	29,967
Income	53,913	57,319
Expenditure	(50,600)	(78,711)
	<u>11,888</u>	<u>8,575</u>

10. Independent examiners remuneration

	2023	2022
	£	£
Examination Fees	480	480

BROADSTONE FOOTBALL CLUB

England & Wales - Charity number 1169749

Accounts

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2022**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT
Tel. Broadstone (01202) 697611

Broadstone Football Club

Contents	Page
Reference and Administrative Details	1
Trustees' Report	2-6
Independent Examiners' Report	7
Statement of Financial Activities	8
Statement of Assets and Liabilities	9
Notes to the accounts	10-13

Broadstone Football Club

Reference and Administrative Details

Governing Instrument	Club Constitution
Charity Registration Number	1169749
Trustees at the date of this report	Mr C Ayres Mr D Bright Mr M Galton Mr W Hawes
Principal Address	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
Bankers	Barclays Bank 2-6 High Street Salisbury SP1 2NP
Independent Examiner	Craig Dunn FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

Broadstone Football Club

Trustees' Report

The Trustees present their report and accounts for the year ended 31 May 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

Broadstone Football Club ("the Charity") is a Charitable Incorporated Organisation (CIO), number 1169749, governed by the Club Constitution established on 18 October 2016. The principal address of the charity is Plainfield Farm, Lower Blandford Road, Broadstone, Dorset, BH18 8NZ.

Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr C. Ayres
Mr A. Kenway
Mr M. Galton
Mr W. Hawes

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

The Charity has the following policies in place, which are reviewed and updated on a regular basis:

- Club welfare and safeguarding children policy
- Training policy
- Equality policy
- Internet, media and communication policy
- COVID 19 policy

The management and control of the Charity shall be by the General Committee which consists of the Chairman, Club Secretary, two Treasurers, Club Welfare Officer, Senior Team Representative and six General Committee Members.

The committee members during the year were as follows:

Chairman	Scott Tait
Club Secretary	Adam Farmer
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Jo Farmer
Senior Team Secretary	Sam Hawes
Kit Officer	Andy Holland
Kit Officer	Scott Johnson
Committee Member	Jimmy Rowley
Committee Member	Wayne Hole
Committee Member	Chris Ayres
Committee Member	Mark Portelli

The committee meet each month to discuss the day-to-day short-term activities and running of the Charity through the medium-term plans and events to the longer-term objectives. This includes, but is not limited to, the following:

- Control, review and maintenance of essential equipment to ensure training sessions are appropriately equipped and can be completed with safety being the highest priority.
- The raising of funds and administration of the finances within the Charity.
- The insurance of persons, property and equipment.
- Support the coaching team; all of whom are volunteers who give their time freely.
- Planning annual events including family fun days, mini-soccer tournaments and quiz nights to generate funds to help support the continuing existence of the Charity.
- Support wider events and activities to promote the Charity within the local community.

Risk Management

The Charity has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss; these include having two signatories on cheque payments and appropriate comprehensive player insurance policies to ensure that insurable risks are covered.

The Charity has a debit card for use when convenient which is held by the Club Catering Coordinator and any transactions are immediately reported and fully supported by receipts. Banking activity is monitored regularly by the two treasurers and any unidentified transactions are reported immediately to the committee. These are escalated to the bank should the committee be unable to identify the source of the transaction.

Objectives and Activities

The objects of the Charity are:

- To promote community participation in healthy recreation by the provision of facilities for the playing of Association Football (facilities is defined as Land and buildings, equipment and organising football activities); and,
- To provide or assist in the provision of facilities in the interests of social welfare for sport, recreation or other leisure time occupation of people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

Public Benefit

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

Achievements and Performance

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and all teams from the previous season progressed into the next age group up.

The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

The 2021/22 season was the first since 2018/19 that was uninterrupted due to the recent COVID pandemic, and hopefully supporting the belief that the changes adopted in recent times are firmly behind us. Although the 2019/20 and 2020/21 seasons were impacted, the club was able to survive due the strong membership numbers and healthy financial position developed over recent years.

In July 2021, the club was able to host the Mini Soccer tournament again, albeit on a smaller scale compared to previous seasons. Once again this proved to be a very successful event for the club, receiving positive feedback across the county from the teams that attended. The 2022 event, held in June 2022 was equally successful and comparable with pre-COVID events in terms of numbers of teams attending.

Financial Review

During the year, total income was recorded as £57,319 (2021: £25,474), against which expenditure of £79,211 (2021: £31,746) was incurred, resulting in a net expenditure of £21,892 (2021: net expenditure £6,272).

The main driver for the increased expenditure was the decision by the committee to refurbish the main communal room in the pavilion to make it a more inviting space for club members to enjoy. Although the pavilion remains the property of Bournemouth, Poole and Christchurch (BCP) Council, Broadstone Football Club has sole use of this part of the facility and therefore directly benefit from any improvements that are made. Since the improvements, there has been an increased footfall through the doors, thereby increasing income through the popular tea bar, on both Saturdays and Sundays when the facility is open.

The income for the current year returned to pre-COVID levels, with respect to both annual registration and weekly match fees. Sponsorship received was however lower than in recent years, presumably due to local businesses not being in a position to offer as much as they concentrate their efforts on recovering from the impact of the pandemic. Moving forwards we will continue to engage with local businesses to off the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

In keeping with the increases recorded in income for the club, expenditure also increased in the year. In addition to the significant expenditure on the pavilion refurbishment, the charges for hiring of facilities away from Broadstone Recreation Ground also increased. This was mainly to support the Men's section of the club – training twice per week at Slades Park 3G facility as well as playing matches on a Saturday.

Another point worth noting was the continued success of the 100 Club which generated £1,473 in the year, increased from £1,258 in the previous season.

Reserves Policy

Total Reserves at the year-end were £8,075, down £21,892 on 2021 (£29,967). The Trustees deem the level of reserves sufficient to maintain charitable activities with the reduction driven by the significant one-time item, namely the pavilion refurbishment, and short term decision to support the Men's section with training facility costs. To help increase the reserves, the Committee agreed to increase the signing on fees and contributions from members towards external training facilities. The desire to increase the reserves was seen as a longer term objective so will be several years before historic levels are restored.

The Trustees aim to maintain a working balance within the current accounts of the club. Any excess funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £11,850 (2021: £34,913).

An initiative by the local authority (BCP Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement remain under negotiation. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with

what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives. However, several additional improvements to the facility will be necessary ahead of the agreement to the asset transfer, which will not be covered by the Charity.

Plans for Future Periods

The Trustees are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to provide opportunities for all children from under 5s through to under 18s in the youth section and, in due course, re-establish an adult section in the club. It is hoped that this will develop organically as the older age groups within the club come to a natural end of their youth football journey and progress into adult football.

The Trustees and Management Committee continue to believe that providing football activities to the members of Broadstone Football Club has positive effects of exercise on both physical and mental wellbeing and these are widely documented.

With a growing membership, the Trustees appreciate the continued efforts of everybody connected with the club, particularly the coaches who give their time freely and also those that volunteer at the fundraising events held each year.


Trustees' Responsibilities in Relation to the Accounts

Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 31st March 2025 and signed on its behalf by:



(Trustee)
David Bright



(Trustee)
Chris Ayres

Broadstone Football Club

Financial Statements Year Ended 31 May 2022

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2022, which are set out on pages 8 to 9.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

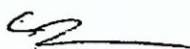
Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date:



31-3-2023

C Dunn FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2022

		Unrestricted		
	Note	Funds	2022	2021
		£	£	£
Incoming resources	4			
Donations and legacies		12,562	12,562	8,356
Charitable activities		36,523	36,523	17,039
Other trading activities		8,231	8,231	60
Investments		3	3	19
Total		57,319	57,319	25,474
Resources expended	5			
Raising funds		10,197	10,197	2,366
Charitable activities		69,014	69,014	29,380
Total		79,211	79,211	31,746
Net Income		- 21,892	- 21,892	- 6,272
Reconciliation of funds:				
Total funds brought forward		29,967	29,967	36,239
Total funds carried forward		8,075	8,075	29,967

Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2022**

	Note	Unrestricted Funds £	2022 £	2021 £
Current Assets				
Cash at bank and in hand	6	11,850	11,850	34,913
Prepaid Expenses				
Debtor		25		25
Stock	7	500	4,275	500
		<u>12,375</u>	<u>16,125</u>	<u>35,438</u>
Liabilities				
Creditors: amounts falling due within one year	8	5,471	8,050	5,471
		<u>6,904</u>	<u>8,075</u>	<u>29,967</u>
Net Assets				
Restricted Funds		-		
Unrestricted Funds	9	8,075	8,075	29,967
		<u>8,075</u>	<u>8,075</u>	<u>29,967</u>
Total charity funds				
		<u>8,075</u>	<u>8,075</u>	<u>29,967</u>

Approved by the Trustees on: 31st March 2023

And signed on its behalf by:



(Trustee)

David Bright



(Trustee)

Chris Ayres

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2022

1: Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SoFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

c. Expenditure recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2. Related party transactions and trustees remuneration

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2021: £0). The honorarium payable to the two Secretaries for the year ended 31st May 2022 amounted to a total of £2,260 payable to the Youth section secretary. The amount offered to the Men's team secretary was not accepted and donated back to the club.

3. Funds structure

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

4. Analysis of income

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Donations and legacies:			
Donations and kit sponsorship	6,091	6,091	6,144
Grant income	-	-	500
Fund raising events	<u>6,470</u>	<u>6,470</u>	<u>1,712</u>
Total	<u>12,562</u>	<u>12,562</u>	<u>12,497</u>
Charitable activities:			
Match fees	15,685	15,685	9,797
Registration fees	17,478	17,478	4,569
Fines income	1,042	1,042	434
Sundry income	<u>2,318</u>	<u>2,318</u>	<u>2,239</u>
Total	<u>36,523</u>	<u>36,523</u>	<u>17,039</u>
Other trading activities:			
Mini Soccer Tournament	3,412	3,412	-
Tea bar income	<u>4,819</u>	<u>4,819</u>	<u>60</u>
Total	<u>8,231</u>	<u>8,231</u>	<u>60</u>
Investments:			
Interest income	3	3	19
Total Income	<u><u>57,319</u></u>	<u><u>57,319</u></u>	<u><u>25,474</u></u>

5. Analysis of expenditure

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social events	5,007	5,007	2,167
Tea bar costs	2800	2,800	100
Mini Soccer Tournament	2,389	2,389	-
Donations	-	-	99
Total	<u>10,197</u>	<u>10,197</u>	<u>2,366</u>
Charitable activities:			
Pitch hire	11,348	11,348	3,873
Training facilities hire	13,750	13,750	3,148
Kit and equipment	13,333	13,333	10,877
Insurance/League registrations	3,296	3,296	4,027
Match fees and expenses	4,678	4,678	2,601
Fines	1,332	1,332	527
Sundry expenses	17,225	17,225	1,226
Postage and administration	2,474	2,474	2,621
Coaching and courses	470	470	-
CRB applications	130	130	-
Accountancy Costs	480	480	480
Total	<u>68,514</u>	<u>68,514</u>	<u>29,380</u>
Total expenditure	<u>78,711</u>	<u>78,711</u>	<u>31,746</u>

6. Cash at bank and in hand

	2022	2021
	£	£
Barclays current account	1,298	3,020
Barclays deposit account	9,672	30,169
Barclays senior account	678	1,384
Barclays 100 Club Account	203	340
	<u>11,850</u>	<u>34,913</u>

7. Prepaid expenses, debtors and stock

	2022	2021
	£	£
BFC 100 Club – May 2021 Entry Fees	-	25
Stock – Tea Bar and Training Kit	4,275	500

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	4,107	2,376
Accountancy fees accrual	480	480
Secretary Honorarium	2,260	2,400
Sponsorship refund (Mens' Team)	500	-
BFC 100 Club – May Winner/Charity Donations	203	215

9. Unrestricted funds

	2022	2021
	£	£
Opening balance	29,967	36,239
Income	57,319	23,235
Expenditure	(78,711)	(29,507)
Closing balance	<u>8,575</u>	<u>29,967</u>

10. Independent examiners remuneration

	2022	2021
	£	£
Examination Fees	480	480

BROADSTONE FOOTBALL CLUB

England & Wales - Charity number 1169749

Accounts

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2021**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Broadstone Football Club

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2-6
Independent Examiners' Report	7
Statement of Financial Activities	8
Statement of Assets and Liabilities	9
Notes to the accounts	10-13

Broadstone Football Club

Reference and Administrative Details

Governing Instrument	Club Constitution
Charity Registration Number	1169749
Trustees at the date of this report	Mr C Ayres Mr A Kenway Mr M Galton Mr W Hawes
Principal Address	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
Bankers	Barclays Bank 2-6 High Street Salisbury SP1 2NP
Independent Examiner	I Johnston FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

Broadstone Football Club

Trustees' Report

The Trustees present their report and accounts for the year ended 31 May 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

Broadstone Football Club ("the Charity") is a Charitable Incorporated Organisation (CIO), number 1169749, governed by the Club Constitution established on 18 October 2016. The principal address of the charity is Plainfield Farm, Lower Blandford Road, Broadstone, Dorset, BH18 8NZ.

Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr C. Ayres
Mr A. Kenway
Mr M. Galton
Mr W. Hawes

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

The Charity has the following policies in place, which are reviewed and updated on a regular basis:

- Club welfare and safeguarding children policy
- Training policy
- Equality policy
- Internet, media and communication policy
- COVID 19 policy

The management and control of the Charity shall be by the General Committee which consists of the Chairman, Club Secretary, two Treasurers, Club Welfare Officer, Senior Team Representative and six General Committee Members.

The committee members during the year were as follows:

Chairman	Scott Tait
Club Secretary	Adam Farmer
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Jo Farmer
Senior Team Secretary	Sam Hawes
Kit Officer	Andy Holland
Kit Officer	Scott Johnson
Fixtures and Referee Allocations Officer	Sam Hawes
Committee Member	Wayne Hole
Committee Member	Chris Ayres
Committee Member	Mark Portelli

The committee meet each month to discuss the day-to-day short-term activities and running of the Charity through the medium-term plans and events to the longer-term objectives. This includes, but is not limited to, the following:

- Control, review and maintenance of essential equipment to ensure training sessions are appropriately equipped and can be completed with safety being the highest priority.
- The raising of funds and administration of the finances within the Charity.
- The insurance of persons, property and equipment.
- Support the coaching team; all of whom are volunteers who give their time freely.
- Planning annual events including family fun days, mini-soccer tournaments and quiz nights to generate funds to help support the continuing existence of the Charity.
- Support wider events and activities to promote the Charity within the local community.

Risk Management

The Charity has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss; these include having two signatories on cheque payments and appropriate comprehensive player insurance policies to ensure that insurable risks are covered.

The Charity has a debit card for use when convenient which is held by the Club Catering Coordinator and any transactions are immediately reported and fully supported by receipts. Banking activity is monitored regularly by the two treasurers and any unidentified transactions are reported immediately to the committee. These are escalated to the bank should the committee be unable to identify the source of the transaction.

Objectives and Activities

The objects of the Charity are:

- To promote community participation in healthy recreation by the provision of facilities for the playing of Association Football (facilities is defined as Land and buildings, equipment and organising football activities); and,
- To provide or assist in the provision of facilities in the interests of social welfare for sport, recreation or other leisure time occupation of people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

Public Benefit

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

Achievements and Performance

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and all teams from the previous season progressed into the next age group up. The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

Whilst football activities were allowed from June 2020, the 2020/21 season faced similar challenges to the previous season, in that activities were postponed for the months of November 2020, and January to March 2021, due to government-imposed restrictions. Consequently, the season was very disjointed and frustrating through the winter months as the various teams could not get together on a regular basis, just to maintain their social interactions with one another.

However, the season was completed for the younger age groups (U7s – U10s) but the youth section (U11s – U16s) as well as the Mens and Ladies teams in the adult section had their seasons cancelled once again. This meant two consecutive seasons disrupted by the Coronavirus pandemic and hoping the 2021/22 season can be completed by all teams by May 2022.

Financial Review

During the year, total income was recorded as £25,474 (2020: £55,464), against which expenditure of £31,746 (2020: £53,310) was incurred, resulting in a net expenditure of £6,272 (2020: net income £2,154).

The income for the current year is significantly reduced compared to previous years as the impact of the coronavirus pandemic was realised. In an effort to support families whose income has been adversely affected by the effects of the pandemic, the Committee agreed to reduce signing on fees to £10 across all age groups, thereby reducing the amount of income generated through this source. In addition, the annual events including the End of Season Fun Day, Mini Soccer Tournaments and Quiz nights were postponed during 2020/21, again restricting the amount of income that is normally generated from these well supported events. However, the club continued to be supported by local businesses through sponsorship of the various teams with match kits and training tops.

In keeping with the restrictions on the income generated by the club, a reduction in expenditure was also achieved through careful management. Whilst training equipment remained the most significant expenditure item within the accounts, this was reduced by nearly 50% compared to previous seasons. Similarly, expenditure on training facilities, particularly through the winter months, was significantly reduced due to the lockdown being introduced for January to March 2021. Other costs, more fixed in their nature, such as club affiliation fees, league and cup competition registrations and player insurance costs remained stable year on year.

One notable success during the 2020/21 season was the continuation and growth of the 100 Club which generated £1,258 in the year, increased from £800 in the previous season. It is hoped this will continue to grow in the future to generate more valuable funds for the club and keep signing on fees as low as possible.

Reserves Policy

Total Reserves at the year-end were £29,967, down £6,272 on 2020 (£36,239). The Trustees deem the level of reserves sufficient to maintain charitable activities with the reduction driven by the short-term action of reducing signing on fees for one season. The signing on fees returned to historic amounts for the 2021/22 season, thereby reversing the impact of this approach.

The Trustees aim to maintain a working balance within the current accounts of both the Youth and Senior sections. Any excess of funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £34,913 (2020: £35,107).

It is worth noting at this point that a decision was taken in October 2021 to make significant improvements to the facilities within the social area of the pavilion. This included replacing the kitchen, lighting and furniture to make the facility much more inviting for both home and visiting supporters, encouraging them to spend money and boost income for the club. As the balance on the savings account had been stable for a number of years, it was decided this would be a positive use of the funds held which would benefit all age groups throughout the club and have a positive impact on the community as local dog walkers also use the facility when it is open during the weekend.

An initiative by the local authority (Poole Borough Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement is still being negotiated. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives.

Plans for Future Periods

The Trustees are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to promote ladies and girls football whilst continuing to provide opportunities for all children from under 5s through to under 18s in the youth section and on to the senior section as their time in youth football comes to a natural end.

With the global coronavirus pandemic still very much impacting the day to day lives of everybody nationally, the immediate focus of the Trustees and Management Committee is to ensure the charity continues to provide football activities to the members of Broadstone Football Club as the positive effects of exercise on both physical and mental wellbeing are widely documented.

With a growing membership, the Trustees welcome all the support received from the volunteers both coaching the various teams and at the many fundraising events held during the season.

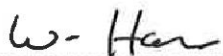
Trustees' Responsibilities in Relation to the Accounts

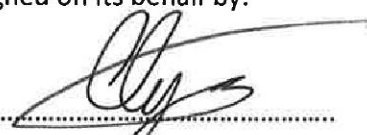
Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

Approved by the Trustees on 25 March 2022 and signed on its behalf by:


.....
(Trustee)
Wayne Hawes


.....
(Trustee)
Chris Ayres

Broadstone Football Club

Financial Statements Year Ended 31 May 2021

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2021, which are set out on pages 8 to 9.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 28 March 2022

I Johnston FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2021

	Note	Unrestricted Funds £	2021	2020 £	2019 £
Incoming resources	4				
Donations and legacies		8,356	8,356	12,497	17,373
Charitable activities		17,039	17,039	28,177	33,117
Other trading activities		60	60	14,730	9,324
Investments		19	19	60	52
Total		25,474	25,474	55,464	59,866
Resources expended	5				
Raising funds		2,366	2,366	9,246	12,160
Charitable activities		29,380	29,380	44,064	45,227
Total		31,746	31,746	53,310	57,387
Net Expenditure (2020 Net Income)		(6,272)	(6,272)	2,154	2,479
Reconciliation of funds:					
Total funds brought forward		36,239	36,239	34,085	31,606
Total funds carried forward		29,967	29,967	36,239	34,085

Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2021**

	Note	Unrestricted Funds £	2021	2020 £	2019 £
Current Assets					
Cash at bank and in hand	6	34,913	34,913	35,107	36,144
Prepaid Expenses					718
Debtor		25	25	-	20
Stock	7	500	500	2,445	-
		<u>35,438</u>	<u>35,438</u>	<u>37,552</u>	<u>36,882</u>
Liabilities					
Creditors: amounts falling due within one year	8	5,471	5,471	1,313	2,797
Net Assets		<u>29,967</u>	<u>29,967</u>	<u>36,239</u>	<u>34,085</u>
Restricted Funds		-			
Unrestricted Funds	9	29,967	29,967	36,239	34,085
Total charity funds		<u>29,967</u>	<u>29,967</u>	<u>36,239</u>	<u>34,085</u>

Approved by the Trustees on: 25 March 2022

And signed on its behalf by:


.....

(Trustee)

Wayne Hawes


.....

(Trustee)

Chris Ayres

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2021

1: Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b. Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SoFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

c. Expenditure recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2. Related party transactions and trustees remuneration

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2020: £0). The honorarium payable to the two Secretaries for the year ended 31st May 2021 amounted to a total of £2,400 (£2,160 to the Youth section secretary and £240 to the Ladies team secretary). The amount offered to the Men's team secretary was not accepted and donated back to the Men's section of the club.

3. Funds structure

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

4. Analysis of income

		Unrestricted Funds	Total	Prior Year Funds
		£	£	£
Donations and legacies:	Donations and kit sponsorship	6,144	6,144	10,570
	Grant income	500	500	250
	Fair play award	-	-	-
	Fund raising events	1,712	1,712	1,677
	Total	<u>8,356</u>	<u>8,356</u>	<u>12,497</u>
Charitable activities:	Match fees	9,797	9,797	10,013
	Registration fees	4,569	4,569	17,814
	Fines income	434	434	350
	Sundry income	2,239	2,239	-
	Total	<u>17,039</u>	<u>17,039</u>	<u>28,177</u>
Other trading activities:	EOS funday and social events	-	-	7,658
	Mini Soccer Tournament	-	-	3,901
	Tea bar income	60	60	3,171
	Total	<u>60</u>	<u>60</u>	<u>14,730</u>
Investments:	Interest income	19	19	60
	Total Income	<u>25,474</u>	<u>25,474</u>	<u>55,464</u>

5. Analysis of expenditure

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social events	2,167	2,167	5,431
Tea bar costs	100	100	1,768
Mini Soccer Tournament	-	-	2,047
Donations	99	99	-
Total	<u>2,366</u>	<u>2,366</u>	<u>9,246</u>
Charitable activities:			
Pitch hire	3,873	3,873	5,122
Training facilities hire	3,148	3,148	4,092
Kit and equipment	10,877	10,877	19,690
Insurance/League registrations	4,027	4,027	4,230
Match fees and expenses	2,601	2,601	2,577
Fines	527	527	503
Sundry expenses	1,226	1,226	1,735
Postage and administration	2,621	2,621	3,625
Coaching and courses	-	-	1,800
CRB applications	-	-	210
Accountancy Costs	480	480	480
Total	<u>29,380</u>	<u>29,380</u>	<u>44,064</u>
Total expenditure	<u>31,746</u>	<u>31,746</u>	<u>53,310</u>

6. Cash at bank and in hand

	2021	2020
	£	£
Barclays current account	3,020	4,273
Barclays deposit account	30,169	30,150
Barclays senior account	1,384	539
Barclays 100 Club Account	340	145
	34,913	35,107

7. Prepaid expenses, debtors and stock

	2021	2020
	£	£
BFC 100 Club – May 2021 Entry Fees	25	-
Stock – Tea Bar and Training Kit	500	2,445

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	2,376	280
Accountancy fees accrual	480	480
Secretary Honorarium	2,400	480
BFC 100 Club – May Winner/Charity Donations	215	73

9. Unrestricted funds

	2021	2020
	£	£
Opening balance	36,239	34,085
Income	25,474	55,464
Expenditure	(31,746)	(53,310)
Closing balance	29,967	36,239

10. Independent examiners remuneration

	2021	2020
	£	£
Examination Fees	480	480